

2002 Income Tax Exemption Worksheet		
1. Enter the federal adjusted gross income reported from your 2002 federal return 1040, line 35 1040NR-EZ, line 10 1040A, line 21 1040NR, line 34 1040EZ, line 4 TeleFile Tax Record, line 1		1
2. Enter the standard or itemized deduction taken on your federal return <ul style="list-style-type: none"> <li>• 1040, line 38 1040NR-EZ, line 11</li> <li>• 1040A, line 24 TeleFile Tax Record, line J, box 1</li> <li>• 1040NR, line 36</li> <li>• 1040EZ, If you checked "yes" on line 5, that some else can claim you on their return, enter the amount from line E on the back of your 2002 1040EZ return. If you are single and checked "NO" on line 5, enter \$4,700. If you are married filing joint and both checked "NO" on line 5, enter \$7,850.</li> </ul>	2	
3. Check the filing status reported on your 2002 federal return and enter the maximum federal standard deduction for you filing status ____ <b>Single:</b> Enter \$4,700 (federal 1040NR and 1040NR-EZ filers, enter zero) ____ <b>Head of household:</b> Enter \$6,900 (federal 1040NR and 1040NR-EZ filers, enter zero) ____ <b>Married filing joint:</b> Enter \$7,850 (federal 1040NR and 1040NR-EZ filers, enter zero) ____ <b>Married filing separate:</b> If your spouse did not itemize, enter \$3,295. If your spouse itemized, enter zero. (federal 1040NR and 1040NR-EZ filers, enter zero). ____ <b>Qualifying widow(er):</b> Enter <b>\$7,850</b> (federal 1040NR and 1040NR-EZ filers, enter zero)	3	
4. Enter the smaller amount on line 2 or line 3	4	
5. Enter the exemption amount taken from your 2002 federal return <ul style="list-style-type: none"> <li>• 1040, line 40 1040NR-EZ, line 13</li> <li>• 1040A, line 26 TeleFile Tax Record, line J, box 2</li> <li>• 1040NR, line 38</li> <li>• 1040EZ, if you checked "Yes" on line 5, enter the amount from line F on the back of your 2002 1040EZ return. If you checked "No" enter \$3,000 if you are single <b>OR</b> \$6,000 if you are married filing joint.</li> </ul>	5	
6. Add line 4 and line 5		6
7. Subtract line 6 from line 1. If the amount is less than zero, enter zero.		7

**If the amount on line 7 is greater than zero STOP, you do not qualify for the exemption from Utah income tax or a refund. You do not need to file an amended Utah return.**